

ID: CCA_2014040814001411

[Third Party Communication:

UILC: 6324.00-00

Date of Communication: Month DD, YYYY]

Number: **201418048**

Release Date: 5/2/2014

From: [REDACTED]

Sent: Tuesday, April 08, 2014 2:00:15 PM

To: [REDACTED]

Cc:

Bcc:

Subject: RE: IRC 6324 Estate Tax Lien Question

Hi--I think everything about estate tax liens is confusing. But I think I understand what you are getting mixed up:

1. The training material talking about where we can levy without a court proceeding or transferee assessment is talking about our general levy authority to levy property subject to a lien. Which means we can levy property that was not divested from the general section 6324(a)(1) estate tax lien upon transfer to heirs/beneficiaries. The general estate tax lien remains upon property when it is transferred unless it is divested as provided in 6324(a)(2) (nonprobate property) or (a)(3) (probate property). We can also levy property based upon the "like lien" that arises under 6324(a)(2).

2. If we are collecting based upon the personal liability that arises under (a)(2), rather than based upon an estate tax lien, then we do need either a suit or transferee assessment. The below excerpt is from the GL training materials (chapter 2 on liens and special liens) which provides a good outline of estate tax lien stuff.

The statute of limitations applicable to the personal liability established by section 6324(a)(2) is not the 10-year period from the date of death set forth in section 6324(a)(1); rather, it is 10 years from the date the assessment is made against the estate upon the filing of the estate tax return in accordance with section 6502(a). The section 6324(a)(2) personal liability arises independently from the estate tax lien; accordingly, it may be collected within the ordinary collection period of 10 years from the date of assessment. A separate assessment against the transferees is not required. See *United States v. Bevan*, No. 2:07-CV-1944 MCE JFM PS, 2008 WL 5179099, at *6 (E.D. Cal. Dec. 10, 2008); *United States v. Degroft*, 539 F. Supp. 42, 44 (D. Md. 1981); *Estate of Mangiardi v. Commissioner*, T.C. Memo. 2011-24.

Does this help?